



GAIL FARBER, Director

COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331

<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

October 21, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

39 October 21, 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY, ANNEXATION 40-147 (4-209),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES PUBLIC LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-147 (4-209) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-147 (4-209), Local Agency Formation Commission Designation 2012-12 to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40-147 (4-209) into the Los Angeles County Waterworks District No. 40, Antelope Valley. The annexation area is comprised of four non-contiguous parcels, which includes approximately 106.11 acres of inhabited land within the City of Lancaster. The parcels consist of existing single-family residences and are adjacent to developed roads, other residential tracts, and vacant land.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the Waterworks District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation areas from the County of Los Angeles and other taxing entities to the Waterworks District according to ratios listed in Exhibits A, B, C, and D. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness/Fiscal Sustainability (Goal 1) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The Waterworks District is requesting the proposed annexation and will pay the State Board of Equalization fees of \$4,000 associated with this action. Funding for the proposed fees is included in the Los Angeles County Waterworks District No. 40 General Fund Fiscal Year 2014-15 Budget.

The Joint Resolution will transfer to the Waterworks District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, together with the Lancaster Cemetery District, the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A, B, C, and D were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected properties would be reduced by 0.5473201 percent and by 0.5473201 percent for Tax Rate Area 10604 and Tax Rate Area 12762, respectively.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Waterworks District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution are related to the annexation into a special district of areas containing existing public or private structures developed to the density allowed by the current zoning, and that the extension of utility services to the existing facilities would have a capacity to serve only the existing facilities, and are therefore, categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15319(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the Waterworks District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

10/21/2014

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Rita Robinson)
County Counsel
Executive Office
Fire Department
Public Library
County Sanitation District No. 14 of
Los Angeles County
Local Agency Formation Commission
City of Lancaster
Antelope Valley-East Kern Water Agency
Antelope Valley Mosquito and
Vector Control District
Antelope Valley Resource Conservation District
Lancaster Cemetery District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147 (4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-147 (4-209) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 21st day of October, 2014, by the Board of Supervisors of the County of Los Angeles as the Governing Body of the County of Los Angeles and as the Governing Body of the County of Los Angeles Public Library, the Consolidated Fire Protection District, and the Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles



By Carla Little
Deputy

APPROVED AS TO FORM:

MARK J. SALADINO
County Counsel

By Mark J. Saladino
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL
OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING
THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING
FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147
(4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-147 (4-209) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.


PASSED, APPROVED, AND ADOPTED this 17 day of April, 2013, by the following vote:

AYES: 4

NOES: 0

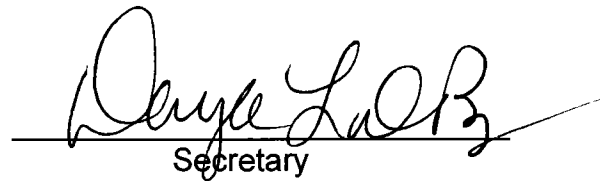
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147 (4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-147 (4-209) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

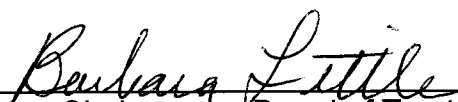
PASSED, APPROVED, AND ADOPTED this 23 day of April, 2013, by
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL
OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING
THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING
FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147
(4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-147 (4-209) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 18th day of April, 2013, by the following vote:

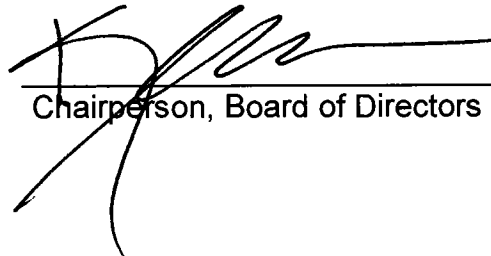
AYES: Two (2)

NOES: None

ABSENT: One (1)

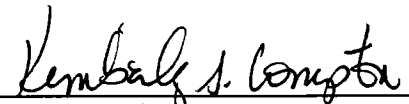
ABSTAIN: None

Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

April 18, 2013

Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL
OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING
THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING
FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147
(4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 27th day of March, 2013, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Kathleen Burr (x)

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Danille Gordon
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147 (4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

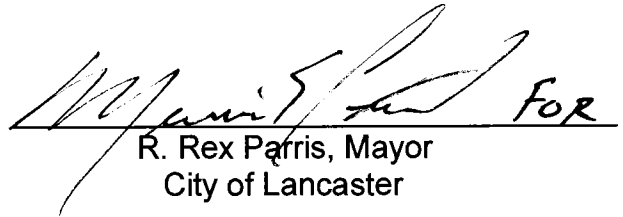
PASSED, APPROVED, AND ADOPTED this 23rd day of April, 2013, by the following vote:

AYES: Council Members: Johnson, Mann, Smith, Vice Mayor Crist, Mayor Parris

NOES: None

ABSENT: None

ABSTAIN: None


R. Rex Parris, Mayor
City of Lancaster

ATTEST:


City Clerk

K-13-05

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-147 (4-209), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-12, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-147 (4-209) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-147 (4-209) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-147 (4-209).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

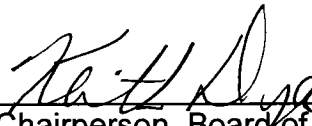
PASSED, APPROVED, AND ADOPTED this 12th day of March, 2013, by
the following vote:

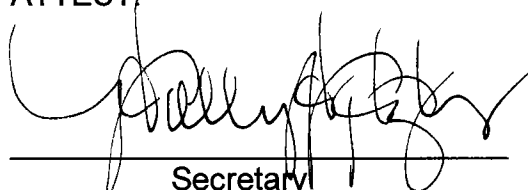
AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0


Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
Account No. 047.04
TRA: 10604
Effective Date: July 1, 2015
Annexation Number: 40-147(4-209), LAFCO 2012-12

Waterworks District # 40, Antelope Valley
Based on their 2012-13 Tax Sharing Ratios

0.006322625

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006322625	0.002709611	-0.002748803	0.425809107
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006322625	0.000000713	0.000000000	0.000112814
3.01 L A COUNTY LIBRARY	0.028853668	2.8854%	0.006322625	0.000182431	-0.000182431	0.028671237
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006322625	0.001097145	-0.001097145	0.172429659
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.006322625	0.000038479	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006322625	0.000009992	-0.000009992	0.001570312
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006322625	0.000012577	-0.000012577	0.001976594
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.006322625	0.000191346	-0.000191346	0.030072274
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006322625	0.000005913	-0.000005913	0.000929270
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006322625	0.000427335	-0.000427335	0.067160910
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006322625	0.000119873	-0.000119873	0.018839484
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006322625	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006322625	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006322625	0.000008850	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.006322625	0.000017563	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006322625	0.000347172	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006322625	0.000066507	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006322625	0.000005271	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006322625	0.000610777	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006322625	0.000002244	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.006322625	0.000299231	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006322625	0.000169596	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006322625	0.000000000	0.000000000	0.004795414
Total	1.000000000	100.0000%		0.006322625	-0.004795414	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT A

Annexation To:	Waterworks District # 40 - ACO FUND
Account No.	51.75
TRA:	10604
Effective Date:	July 1, 2015
Annexation Number:	40-147(4-209), LAFCO 2012-12

0.006306364

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT B

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
Account No. 047.04
TRA: 12762
Effective Date: July 1, 2015
Annexation Number: 40-147(4-209), LAFCO 2012-12

Waterworks District # 40, Antelope Valley
Based on their 2012-13 Tax Sharing Ratios

0.006322625

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006322625	0.002709611	-0.002748803	0.425809107
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006322625	0.000000713	0.000000000	0.000112814
3.01 L A COUNTY LIBRARY	0.028853668	2.8854%	0.006322625	0.000182431	-0.000182431	0.028671237
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006322625	0.001097145	-0.001097145	0.172429659
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.006322625	0.000038479	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006322625	0.000009992	-0.000009992	0.001570312
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006322625	0.000012577	-0.000012577	0.001976594
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.006322625	0.000191346	-0.000191346	0.030072274
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006322625	0.000005913	-0.000005913	0.000929270
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006322625	0.000427335	-0.000427335	0.067160910
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006322625	0.000119873	-0.000119873	0.018839484
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006322625	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006322625	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006322625	0.000008850	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.0027777854	0.2778%	0.006322625	0.000017563	Exempt	0.0027777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006322625	0.000347172	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006322625	0.000066507	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006322625	0.000005271	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006322625	0.000610777	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006322625	0.000002244	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.006322625	0.000299231	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006322625	0.000169596	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006322625	0.000000000	0.000000000	0.004795414
Total	1.000000000	100.0000%		0.006322625	-0.004795414	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT C

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 - ACO FUND**
 Account No. **51.75**
 TRA: **12762**
 Effective Date: **July 1, 2015**
 Annexation Number: **40-147(4-209), LAFCO 2012-12**

Waterworks District # 40, ACO FUND **0.006306364**

Based on their 2012-13 Tax Sharing Ratios

Accnt No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425809107	42.5809%	0.006306364	0.002685307	-0.002724398	0.423084709
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006306364	0.000000711	0.000000000	0.000112814
3.01 L A COUNTY LIBRARY	0.028671237	2.8671%	0.006306364	0.000180811	-0.000180811	0.028490426
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172429659	17.2430%	0.006306364	0.001087404	-0.001087404	0.171342255
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.006306364	0.000038380	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.004795414	0.4795%	0.006306364	0.000030242	-0.000030242	0.004765172
53.30 LANCASTER CEMETERY DISTRICT	0.001570312	0.1570%	0.006306364	0.000009903	-0.000009903	0.001560409
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976594	0.1977%	0.006306364	0.000012465	-0.000012465	0.001964129
66.45 CO SANIT DIST NO 14 OPERATING	0.030072274	3.0072%	0.006306364	0.000189647	-0.000189647	0.029882628
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929270	0.0929%	0.006306364	0.000005860	-0.000005860	0.000923410
186.01 CITY-LANCASTER TD #1 RP 6	0.067160910	6.7161%	0.006306364	0.000423541	-0.000423541	0.066737369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018839484	1.8839%	0.006306364	0.000118809	-0.000118809	0.018720675
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006306364	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006306364	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006306364	0.000008827	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.006306364	0.000017518	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006306364	0.000346279	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006306364	0.000066336	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006306364	0.000005257	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006306364	0.000609206	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006306364	0.000002238	Exempt	0.000354947
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.047327064	4.7327%	0.006306364	0.000298462	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006306364	0.000169160	Exempt	0.026823690
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006306364	0.000000000	0.000000000	0.004783080
Total	1.000000000	100.0000%		0.006306364	-0.004783080	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT D